G. R. S. 58
Previous references.

1904

(L. B.

File No. 109 - 07

Serial Nos. 1 - 2 (B)

Later references.

LS 110 of 11.4.05

B1-14. 8 39, 41, 42, 57, 62, 63 + 66.
B. Gen 1905

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for

SUBJECT.

House tax in village unions of the Mauritius

GPB—8,000—7-4-07

Office of the Government of H. H. the Maharaja of Mysore. General and Revenue Secretariat.

File No. (if any

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written inside the line of margin.

Office Note.

Local Boards Branch.

Subject :—

House tax in village unions

Letter no 408 dated the 27th Feb. '02 from the President of the Distt. Board Hassan Distt.

Section 20 of the Mysore Local Boards Regulation lays down that there shall be placed to the credit of the District Fund "a tax on houses situated within any union, to be assessed at such rate or rates not exceeding those laid down hereunder", namely :—

	Per Annum
On every house classed in the 1st class	= 5-0-0
Do Do 2d class	= 3-0-0
Do Do 3d do	= 2-0-0

per annum

Do Do 4th class. 1-0-0

Do Do 5th Do : 0-8-0

Do Do 6th Do : 0-4-0

And under Rule 45 of the Rules framed under the said Regulation the Government may at any time sanction the levy of a tax on houses (including shops and warehouses) situated within any Union from such date and at such rates not exceeding those laid down in section 20 of the Regulation as it may direct" and from the date of levy of such tax the Khatanga tax hereto-fore levied on that class of property shall cease to be levied within the Union."

2. The President reports

that

that it is not clear from the Regulation and the Rules issued thereunder as to what is the standard of the classification of houses for purposes of taxation and whether the houses should be classed according to their estimated value and if so what is the limit of value for each class the solicits instructions on these points

3. It is submitted that in the Chief Commissioners order No 3262-73 dated the 27th September 1879 (Bde 161) which applies to all the Minor Municipalities in the State the rates suggested are as follows

	Rs-A-
Houses under Rs 50 in value	0-8-
do from Rs 50 to 150	1-0-0
do 150 to 250	1-8-0

+(Please see para 11 of the order enclosed)

Houses from Rs 250 to Rs 400 in value } Rs-a-p 2-0-0

do do 400 to 600 = 3-0-0

do do 600 to 800 = 4-0-0

do do 800 to 1000 = 5-0-0

do above Rs 1000/- with 1/2 per cent on the valuation with 1/4 per cent for the fraction of the value in excess of Rs 2000/-.

For reasons given in that order, the tax is more conveniently collected on the valuation of Houses in Unions than on rental valuation.

Submitted for orders as to Dr. J 4/3/04. whether the ~~Registrar~~ ~~should be informed that~~ following scale may be laid down for the guidance of the Unions in the Province.

(1) On every house the value of which is Rs 750 & upwards — 5 — 0 — .

(2) Houses valued from Rs 500 to 750 — 3 — 0 — .

(3) Do —— 300 to 500 — 2 — 0 — .

(4) —— Do —— 150 to 300 — 1 — 0 — .

(5) —— Do —— 50 to 150 — 0 — 8 — .

(6) —— with 50 Rs & under —— 0 — 4 — .

DB 10/3/04

Submitted to the Secretary thro' the 2nd Dr. 10/3/04

The rates proposed seem much smaller than the existing rates of Mah. Sta. The classification was selected to be regulated by the circumstances of each locality. As it is not possible to give out how the rates are applied in Madras

16/3/04.

Re submitted to the Committee

I may also say that the rates in force in Municipal & other places (Mandvi) by the late Mr. Ramachandra which are published in the Rev. Manual) may be adopted in some also

14.3.1904

16/3/04

15/3/04

The difficulty in this: The canal rates sanctioned in 1879 are much lower than the Mahalaxmi rates

For Unions the former view too low & the latter too high - The (See Page 268 of New Manual Part I)
order prescribed by the Secy
seemed not be sufficiently
definite - The question is
how the 6 classes enumerated
for by the Rules should be
determined - The most exact
test to be the discretion
of the local authorities
or we should, respectively
lay down a hard & fast-
rule of classification binding
for adoption everywhere -
Were the Secy any
definite valuation Bourses
to lay out - & certain
the Madras Practice of limiting,
our Rules adopted the Madras
classification with some
modification - Q.

15/3/04

The rules provide 6 rates as

0-4-0
2. 8-0
1. 0-0
2. 0-0
3. 0-0
5-0-0

Horses under 50 ℔ - may be classed as of the 6 "other"

5
4
3
2
1

above 50 ℔ & 150 -
150 - 300 -
300 - 500
500 - 750
750 upwards

PP. 17.3.1904

84

A note of information obtained from Madras in attached in the Municipality of Calcutta. Classification on rental value which was of the questions I would modify the Survey Scale. Calcutta which [illegible] following

" 4 " Class VI Houses of the value of Rs. 25 & under

" 8 " V " " " " Rs 50 " "

1 " " IV " " " " Rs 100 " "

2 " " III " " " " Rs 250 " "

3 " II " " " " Rs 400 & under

5 " I Houses of the Value of above Rs 500

Different rates for each District or [illegible] Tract [illegible] do not seem quite desirable. The above rates are very fair, being considerable

Lower than the Municipal
rates which they are
intended to replace. They
are somewhat higher
than Municipal rates
but there is ample justi-
fication for this in
the fact that several
other items of taxation
existing in urban
Municipalities will
not be enforced in
Union - Namely the
General District Board
Cess which may be
cancelled before
final orders are passed.

20/3/04

Sent to the Dáil

21/3/04

16702
21/3/04.

0808/

I moved amendment that
Dail-Boards instead
have much more power
& that same were exercised
by the Municipalities
& Urban Councils
& Town Commissioners
adopted on a previous

arrangement be finally
agreed adopted after the
reports are received

31. III. 04

Subd to the 1st Councillor 4/4/04

1.81
5-4-04.

Please type order
according above

5/4/04

5/4/04

A-S.C.
orig 6/4/04

Drafted Hal
6/4

Re Taxation of houses in Village Unions

The Madras Practice as ascertained from a friend is as follows:

"As regards the Unions under Schedule A of Section 57 of the Madras Local Boards Act the houses in the Unions are divided into 7 classes with the maximum rates of taxes as detailed in the Schedule from 10 Rs + 4 annas. Each District has its own different rates of classification fixed by its District Board. In this District (Chengalpet) the Rental value into consideration Every house to be rated is rated or thatched which yields a rental of Rs 100 or more is classed I & rated Rs 10.

Do 80 or more II — 7.
Do 60 or more III — 5.
Do 50 or more IV — 4
Do 40 or more V — 3.
Do 30 or more VI — 2
Do 20 or more VII — 1,

V 4929

MYSORE GOVERNMENT
GENERAL & REVENUE SECRETARIAT
1903
2 - MAR. 1904

From D. Devaraja Urs Esqre
District Fund Board
Hassan District.

To Srikantasamy Raj Urs Esqre B.A.
Secretary to the Court of
His Highness the Maharaja of
Mysore Fort Bangalore

Dated 27 February 1904
Despatched 29
Received
General No. 408
No. Secy
Enclosure No. nil.

In the Secretariat
No 3 Secy

Subject

Requesting instructions in the matter of the standard of classification of houses for purposes of taxation.

1 7
2. 8 - 4

Note Portuguese Mail
4/3

A-5 11

No 405

Dated, Hassan 27 February 1904.

From

A. Devaraj Urs Esqr.
President, District Board
Hassan District.

To L. Anantasami Rao Esqr.
Offg. Secretary to the Government of
H. H. the Maharaja of Mysore
General and Revenue Department

Sir,

I have the honor to state that Section 20 of Local Boards Regulation II of 1902 lays down the rates at which houses in Towns have to be taxed according to the class to which the house belongs. It is not clear from the Regulation or the Rules issued thereunder as to what is the standard of the classification of houses for purposes of taxation and as to whether

the

the houses should be classed according to their estimated value and if so what is the limit of value for each class.

I request the favor of early instructions in the matter.

I have the honor to be
Sir
Your most obedient Servant

D Oliveira

President, District Board
Rm Hassan Dist

Mysore Govt. Gen. & Rev. Secretariat,

Local Boards Branch

P

File No. (if any) and its date—

Received 12/1904

Office Draft.

2

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read:— Letter no. 400 dated the 27th February 1904 from the President of the Distt. Board, Hassan Distt., stating that neither section 20 of the Local Boards Regulation nor the Rules framed thereunder is clear as to the standard to be adopted in classifying the houses in unions for purposes of taxation, whether the houses should be classed according to their estimated value and if so, what is the limit of value for each class and soliciting instructions in the matter.

Order

Order thereon re 3578—85 F. 8/4/14
1109—9,

In the Chief Commissioner's order no 3362-73 Mel 161 dated the 27th September 1879 a scale of rates based on the value of horses, was approved as an experimental measure ~~is suggested~~ for assessing the owners in Minor Municipalities in the State and these are much lower than the Prohibitory rate. For Unions, the latter seem to be too high while the former are too low, seeing that several other kinds of taxation existing in Minor Municipalities will not be enforced in them In the majority of Unions, the classification of horses on their rental value seem out of the question. The matter, thus, requires careful consideration; and the

m.c. despatched to P. 9/4/14

Government will ~~therefore~~ be glad to have the views of the several District Boards on the ~~Resolution~~ matters. In the meantime ~~this~~ covered. the following rate based on the value of horses will be adopted ~~for immediate adoption~~ as a provisional arrangement

Rs. A. Ps		
0 – 4 – 0	class VI	– Horses of the value of Rs 25 & under
0 – 8 – 0	class V	– do of Rs 50 & under
1 – 0 – 0	class IV	– do of Rs 100 & under
2 – 0 – 0	class III	– do of Rs 250 & under
3 – 0 – 0	class II	– do of Rs 500 and under
5 – 0 – 0	class I	– do of the value of above Rs 500/-

May this be framed? C.S. & Devan's orders

6/4/04

6/4/04

Offg: Secty

6/4/04.

To, The Presidt, Distt: Bd, Hassan &
" do — do of other Districts

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Boards Branch, District Funds, dated 8th April 1904.

READ—

Letter No. 408, dated the 27th February 1904, from the President of the District Board, Hassan District, stating that neither Section 20 of the Local Boards Regulation nor the Rules framed thereunder is clear as to the standard to be adopted in classifying the houses in Unions for purposes of taxation, whether the houses should be classed according to their estimated value and, if so, what is the limit of value for each class, and soliciting instructions in the matter.

No. 3878-85—L. F. 109—1903, DATED BANGALORE, 8TH APRIL 1904.

ORDER THEREON.—In the Chief Commissioner's Order No. 3362-73—Mil. 161, dated the 27th September 1879, a scale of rates based on the value of houses was approved as an experimental measure, for assessing the houses in the Minor Municipalities in the State, and these are much lower than the Mohatarfa rates. For Unions the latter seem to be too high, while the former are too low, seeing that several other items of taxation existing in Minor Municipalities will not be enforced in them. In the majority of Unions, the classification of houses on their rental value seems out of the question. The matter thus requires careful consideration and the Government will be glad to have the views of the several District Boards in the matter. In the meantime, however, the following rates based on the value of houses will be adopted as a provisional arrangement :—

Rs.	a.	p.					
0	4	0	Class VI	Houses of the value of		Rs. 25	and under
0	8	0	Class V	do	do	do 50	do
1	0	0	Class IV	do	do	do 100	do
2	0	0	Class III	do	do	do 250	do
3	0	0	Class II	do	do	do 500	do
5	0	0	Class I	do	do	of above	Rs. 500

L. ANANTASAMI RAO,
Secy. to Govt., Gen. & Rev. Depts.

To—The President, District Board, Hassan District.
Ditto do of other Districts.

Exd.—C. R.

1903-04

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL BOARDS BRANCH,
DISTRICT FUNDS

PROCEEDINGS

Dated 8th April 1904

No. 3878-85
L.F. 109-03

Directing that House-tax in Village Unions be levied temporarily at rates based on the value of houses.

SBP—21-4-04—200